

Low & Assoc.

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**Kevin Low**

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**From:** Kevin Low  
**Sent:** Friday, October 12, 2007 2:02 PM  
**To:** 'Michaelene Houston'  
**Cc:** Kevin Low; Shawn Low; Kelly Low  
**Subject:** RE: Bulletin - Information Request and Data Compliance

Michaelene,

I found a copy of our original Technical Services Agreement with Starke County signed in late 2003. I will fax a copy to you along with some other copies I believe you need to address the DLGF's Request for Information (at least for the TAX stuff). This will include:

- Schedule A of the Technical Services Agreement is estimated first year Software Maintenance for TAX which should have been 2004. However as you know because of all of the issues trying to get data do a successful conversion, that did not happen until late 2006 and you were not billed for this until 2007. Copies of these (invoice #16236 for the first half of the year and #16534 for the second half of the year) are included. Note that this second invoice contained some add-ons that you wanted to print the OCR on the tax bill, the new ASCII bill extract for 3<sup>rd</sup> party bill payments and the ditch reconstruction system.
- Schedule B was for the first year Technical Services which included data conversion and training for TAX as well as other needs as requested and detailed on this schedule. I have also included a copy of this invoice from when it was actually billed (#14793).
- Schedule C was for the one-time TAX software purchase. A copy of this invoice (#14792) is included. Note that this was discounted further from this schedule for an early payment discount!

You had some other invoices from us for Technical Services for the funding for us to do the actual tax bill printing, mortgage company processing, lock box processing etc. All processes normally done by county personnel, but we agreed to do because the Treasurer had contracted to have this done previously and wanted to do so again this year. Then much of this had to be funded again (and done a second time) because of the missing credit info from when the DLGF gave you your rates. I do not believe this should be included in this data submission as this is for services much like folding and stuffing, forms costs and postage associated with billing that you would not be submitting. Let us know if you have any questions.

THANKS

Kevin Low  
Low Associates  
[kevinlow@llow.com](mailto:kevinlow@llow.com)

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**From:** Michaelene Houston [mailto:[auditor75@sugardog.com](mailto:auditor75@sugardog.com)]  
**Sent:** Thursday, October 11, 2007 2:07 PM  
**To:** Kevin Low  
**Subject:** RE: Bulletin - Information Request and Data Compliance

Please send me a copy as I didn't see one in my folder. THANKS!!

HAVE A GREAT DAY!

Michaelene J. Houston  
Starke County Auditor  
53 E. Mound St.  
Knox, IN 46534  
phone 574-772-9105 Fax 574-772-9119  
e-mail [auditor75@sugardog.com](mailto:auditor75@sugardog.com)

10/12/2007

-----Original Message-----

**From:** Kevin Low [mailto:KevinLow@lllow.com]

**Sent:** Wednesday, October 10, 2007 8:32 AM

**To:** Tax-Auditors

**Cc:** Tax-Treasurers; Support staff list; Kelly Low; George Zeltner

**Subject:** Bulletin - Information Request and Data Compliance

I assume you have all received your letter from the DLGF requesting copies of contracts and/or agreements that you have for your tax system as well as tax assessment and any other tax-related systems and services. We do have such a document in place with many of you. Please let us know if you are unable to find your copy and we can make you one and send it to you. Most of these documents contained the initial one-time cost for the software as well as the software maintenance and support and technical services. The technical services the first year would normally be much larger than the subsequent years because of the initial start-up needs such as conversion, training, possibly hardware acquisitions etc. After that first year the on-going costs would be for annual software maintenance and support and a lesser technical services funding that were based on your needs. It may be appropriate to attempt to explain the documents you are sending so they are not misinterpreted and actual costs possibly over-inflated. Let us know if we can be of assistance.

Also, when we were at the AIC Conference last week, DLGF Commissioner Musgrave spoke at several of the Affiliate Meetings including the Auditors Meeting that I attended. I heard that at another one of these meetings she came out and more or less said they were going to be pushing for the one state-wide system solution again. I thought that this battle had already been fought, but this comment just confirmed what I had already heard through the grapevine was behind the request for information discussed above. If you feel like we do that such an approach is a mistake, we would strongly encourage you to make your feelings known now. If they are successful in re-visiting this issue and sell it this time, it surely will be too late to complain about it after-the-fact. Obviously this can be done through not only your Associations, but also by you individually and collectively as a county. The more voices of opposition they hear to this, the better.

We do not believe that "state-wide" model has a good track record in Indiana. JTAC's state-wide court/clerk system is just the latest example. They spent millions and are years behind schedule and had to throw out what they had done and start the project all over. We also happen to think that competition in the marketplace is good and leads to better solutions, better service and better pricing. We don't understand how a one-vendor-only monopoly on the other hand would provide such benefits. Establishing rules that all have to follow is the right approach. However as a vendor, we are all too often forced to spend our time and resources on things like helping our customers with 2003-A compliancy, dealing with yet another "challenging" tax billing cycle year along with legislative changes such as providing a software solution to help you process the homestead credit refunds!

As a vendor we should be working on the changes we need to make to meet the requirements of 50 IAC 23. I understand that the state is concerned that no vendor has contacted them about certification. The reality is however, that our continued commitments to meet legislative changes and their ramifications to our customers when we should be working on changes to meet certification and not the lack of desire to do so, are most responsible for not making the progress we would like. We strongly believe however that the certification process is the best solution for the counties and the state and should be given the time necessary for it to succeed.

THANKS

Kevin Low

Low Associates

[kevinlow@lllow.com](mailto:kevinlow@lllow.com)

10/12/2007